EXHIBIT A

All the receipts were not deposited in DIP Accounts as DIP was not opened.

EXHIBIT B

There are four existing Bank Accounts.

- 1. Woori America Bank A/C 1242 Dormant A/C opened due to Bank loan
- 2. Citizens Bank A/C 263-3 – Dormant A/C.
- 3. Penn Community Bank A/C 2830 Active Checking
- 4. Penn Community Bank A/C 2840 Active Lottery A/C